

FILED 19 APR '24 11:42 USDC-ORE

Dorothea Joan Joling, living woman
On the county at Large, Jackson
Non-Domestic
c/o: 301 Freeman Road, Unit 88
Central Point, Oregon [97502]

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON, EUGENE DIVISION
ATTN: Article III Judge (s)
D/B/A: CHIEF JUDGE Michael J. McShane**

Dorothea J. Joling,
Plaintiff(s)

vs.

Cause No. 6:24-cv-00676-MK

**UNITED STATES OF AMERICA et, al
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
D/B/A: IRS Agent John Does 1-100,
and
DEPUTY ASSISTANT ATTORNEY GENERAL
D/B/A: DAVID A HUBBERT,**
Defendant(s)

Complaint

FORMAL COMPLAINT

LIST OF PARTIES

Plaintiff:

Dorothea Joan Joling, living woman
On the county at Large, Jackson
Non-Domestic
c/o: 301 Freeman Road, Unit 88
Central Point, Oregon [97502]

Defendants:

UNITED STATES OF AMERICA et; al
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
D/B/A: IRS Agent John Does 1-100
Attn: Internal Revenue Service
Fresno, California [93888-0010]

DEPUTY ASSISTANT ATTORNEY GENERAL
D/B/A: DAVID A HUBBERT
c/o: U.S. Department of Justice
950 Pennsylvania Avenue, NW
Washington, DC 2053

TABLE OF CITATIONS

CASES:

Afroyim v. Rusk, 387 U.S. 253 (1967)

DELIMA v. BIDWELL, 182 U.S. 176, 179

EVANS v. GORE, 253 U.S. 245 (1920)

GERTH v. UNITED STATES, 132 F. SUPP. 894 (1955)

LORD v. KELLY, 240 F. SUPP 167, 169, (1965)

LONG v. RASMUSSEN, 281 f. 236 (1922)

Perry v. United States, 294 U.S. 330 (1935)

U.S.A. v. WISHART, Case No: CR-00-20227-JF

UNITED STATES OF AMERICA. v. ADAM STILLO SR and JOSEPH STILLO

94-2678; 94-2679 [decided June 19, 1995] (C.A. 7th Circuit)

WILLIAMS v. UNITED STATES, 289 U.S. 553 (1933)

48 FR 42637

September 19, 1983, [amended at 53 FR 43395) Oct. 26, 1988

54 FR 48998, November 28, 1989

55 FR 25534, June 21, 1990

55 FR 52801, December 21, 1990

59 FR 67061, December 28, 1994

61 FR 39214, July 26, 1996

63 FR 58603 October 30, 1998

63 FR 70293; December 18, 1998

64 FR 10549; March 4, 1999

68 FR 28088, May 22, 2003

McDade Act

Separation of Powers

STATUTES:

Title:

28 U.S.C. 295, 296, 297, 461(b)

28 U.S.C. 1332(d)

4 U.S.C. 110(d)

26 U.S.C. 3121(e)

Constitution for the United States; Article II, Sec.1. Clause 1 (2:1:1)

28 U.S.C. 547(1)

28 U.S.C. 530B

31 U.S.C. 301(f)(2)

IRC Sections 7402 and 7403

26 C.F.R. 1.1(b)

IRC § 1

31 U.S.C. §§ 301-313

IRC 7851 (A) (6)(A)

TITLE 26

TITLE 28

TITLE 28 PARTV; CHAPTER 115 § 1746

USAM TITLE 9 [Criminal Resource Manual 1760]

TITLE 22 CFR FOREIGN RELATIONS 92.18

28 U.S.C. 2072 (B)

TITLE 28 U.S.C. § 3002 (4)

SIXTH AMENDMENT

NINTH AMENDMENT

IRS 1040 FORMS

CITED U.C.C.

U.C.C. 1-201 (2))

U.C.C. 9-105

U.C.C. 1-201 (27)

U.C.C. 1-201 (14))

U.C.C. 3-302-(A) (2)

U.C.C. 5-102 (6))

INTRODUCTION

Now Comes Aggrieved party's (U.C.C. §1-201 (2)) **Dorothea J. Joling©** ("Hereinafter" Aggrieved party), Sui Juris, Secured Party (U.C.C. §9-105), NONPERSON (U.C.C. §1-201 (27)), NON-RESIDENT, NON-DEBTOR (28 U.S.C. §3002 (4)), NON-CORPERATED, NON-FICTION, NON-SUBJECT, NON-PARTICIPANT in any Government programs, a Living flesh and blood woman standing on the ground. Undiminished capacity (Perry v. United States, 294 U.S. 330 (1935), "Sovereignty resides in the people") NON-CITIZEN, under Special Appearance (Rule 8 (E)) not generally, NON-DEFENDANT (U.C.C. §1-201 (14)), Holder-In-Due-Course (U.C.C. §3-302 (A) (2)) of all documentation (U.C.C. §5-102 (6)) of the "Entity" Cestui Que Vie trust **Dorothea J. Joling©**, representing the Corporate Fiction: **DOROTHEA JOAN JOLING**.

For The Claimant, is a "transient foreigner" without legal domicile as defined in [28 USC 1332 (d), 4 USC 110 (d). If the "State" (Legal Fiction) makes a claim against claimant herein declares this "person" to be "stateless person" (Afroyim v. Rusk, 387 U.S. 253 (1967)), citizenship is a personal property right of the citizen, not the Congress) and outside any/all general jurisdiction of the federal government. [All "stateless persons" fail to be subject to the jurisdiction of any federal courts because domiciled outside of the general jurisdiction of the federal government].

IRS REPRESENTATION ASSUMES FACTS

SHOWN NOT IN EVIDENCE

THE IRS has had sufficient actual Notice(s) and ample opportunities to establish conclusively on any/all record(s) of jurisdiction on any/all Matter(s) as well the requisite power(s) of Attorney and delegation(s) of authority do exist, as a matter of law.

Defendant's D/B/A: **IRS Agent John Does 1-100**; letter of Notice of Intent to Levy, employed by the United States of America; any/all agent(s) has failed to support its allegations that Defendants were/are Taxpayers. Defendant(s) failed to prove all conditions precedent had been met prior to commencing any tax "collections" and prior to commencing this action.

IRS EVIDENCE OF FRAUD

The IRS initial Lien(s) "**did not**" as well as "**presumed**" that the Respondent is either a "federal citizen" or "resident alien" or that **Dorothea J. Joling**© holds a federal office of some kind (e.g. Title 26 USC 7701(a)(26)), neither of which is the truth of the matter.

THE USDC neglected or refused to recognize these controlling class distinctions, See, in, the regulation at 26 CFR 1.1 (b) which attempted to create a specified liability for all federal citizen(s) and all resident alien(s), but without a corresponding federal statute that created a liability for taxes imposed by IRC subtitle (A). Neither class is mentioned anywhere at IRC§ 1.

The **IRS is not** an organization within the United States Department of the Treasury. The U.S. Department of the Treasury was organized by statutes now codified in Title 31 of the United States Code, abbreviated "31 U.S.C." The only mention of the IRS *anywhere* in 31 U.S.C. §§ 301-313 is an authorization for the President to appoint an Assistant General Counsel in the U.S. Department of the Treasury to be the Chief Counsel for the IRS. See 31 U.S.C. 301(f)(2).

Throughout Title 28 of the United States Code – the laws which govern all the federal courts – the term "this title" clearly refers to Title 28. This fact would tend to support

a conclusion that “this title”, as that term is used in the IRC, refers to Title 26 of the **United States Code**. However, Title 26 has never been enacted into positive law, as such.

Even if the IRS were a lawful bureau or department within the U.S. Department of the Treasury (which they are NOT), the existence of undue influence by the Executive Branch would violate the fundamental principle of Separation of Powers. This principle, in theory, keeps the 3 branches of the federal government confined to their respective areas, and prevents any one branch from usurping the lawful powers that rightly belong to the other two branches.

The Separation of Powers principle is succinctly defined in Williams v. United States, 289 U.S. 553 (1933); however, in that decision the Supreme Court erred by defining “Party” to mean only Plaintiffs in Article III, contrary to the definition of “Party” that is found in Bouvier’s Law Dictionary (1856).

The federal judiciary, contemplated by the organic U.S. Constitution, was intended to be independent and unbiased. These two qualities are the essence, or sine qua non of judicial power, i.e. without which there is nothing. Undue influence obviously violates these two qualities. See Evans v. Gore supra.

That further, I do hereby declare that I am not and I never was a “taxpayer” as that term is defined in the Internal Revenue Code, a “person liable” for any Internal Revenue tax, or a “person” subject to the provisions of that Code, and declare that I am, and have always been, a “non-taxpayer,” that courts have recognized and acknowledged that individuals can be non-taxpayers, “... for with them Congress does not assume to deal and they are neither of the subject nor of the object of revenue laws ... ,” as stated by the

Court in *Long v. Rasmussen*, 281 F. 236 (1922), and also *Delima v. Bidwell*, 182 U.S. 176, 179 and *Gerth v. United States*, 132 F. Supp. 894 (1955).

That said **"Form 1040"** contained no reference to any law or laws which would explain just exactly who is or is not subject to or liable for the income tax, nor did it contain any notice or warning to anyone that merely sending said completed **"Form 1040"** to the IRS would waive my right to privacy secured by the 4th Amendment and my right to not having to be a witness against myself secured by the 5th Amendment to the United States Constitution, and that the **"Form 1040"** would in itself constitute legal evidence admissible in a court of law, that the filer is subject to and liable for the income/excise tax even though and regardless of the fact that I, as a free individual, am actually and legally not subject to or liable for any income/excise tax and have no legal duty or obligation whatsoever to complete and file a **"Form 1040"**.

INFORMATION REQUESTED FROM AGENT'S

The hearing is not a necessity, but the following request(s) is as follows:

1. A copy of any/all documents maintained in the system of records identified as **Individual Master File (IMF)** specific and not literal; Data Service, Treasury/IRS 24.30 **"IMF MCC TRANSCRIPT SPECIFIC."**
2. Individual Master File (IMF) Data Services, Treasury/24/30 **"IMF MCC Transcript-Complete."**
3. The **"OFFICIAL INTERNAL REVENUE SERVICE NON-MASTER TRANSCRIPTS"** spelled exact as listed herein. (Note: I am not requesting the **"Official Internal Revenue Service Non-Master Transcript"** which does exist in

your record systems. See IRM 3 .17.46 0-13 7 (1-1-96) Figure 3 for sample of document I am requesting.

4. **A copy of IRS present/future 668 (y)(c); 668 W (c) or 668 (A) (c) executed Under Penalty of Perjury.**
5. **Please send requester a copy of all documents(s) maintained in the system of records as Business Master File (BMF) specific and not literal, Data Service/IRS 24.046 for Social Security number: 564-60-2652.**
6. **A copy of IRS Form 2644; Recommendation for Jeopardy or Termination Assessment (or its successor) issued against the Requester clearly listing the Document Locator Number (DLN) and Form 23 C Certificate of Assessment data.**
7. **A Copy of IRS Form 2859; "Request for Quick or Prompt Assessment" (or its successor).**
8. **A copy of IRS FORM 3198 regarding requester prepared by the Agent(s).**
9. **A copy of the IRS FORM 3210 "Document Transmittal" (or its successor) in conjunction with "Fax Quick Assessment" procedure sent to the Accounting Branch in the Computer Services and Accounting Division.**
10. **A Copy of the Master File (MF) assessment provided to the ESP by the service center.**
11. **A Copy of the NON-Master File (NMF) assessment provided to the ESP by the service center.**
12. **If a Master File assessment was provided, then a copy of IRS Form 3552 "Prompt Assessment Billing Assembly" (or its successor form) or TY-26 Form 17-A Statement of Tax Due (or its successor).**

13. A copy of **IRS FORM 4340 "Certificates of Assessments and Payments."**
14. A copy of **IRS Form 4549 or 4549 A "Income Tax Examination Changes"** (or its successors) containing the portion of the Tax Computation and copy of narrative sent to the service center Accounting Branch, Accounting and Control System, Journal and Ledger Unit.
15. A copy of the **IRS Form 5564 "Notice of Deficiency-Waiver"** clearly indicating the class of Tax from a specific Table source (activity, event, or commodity) upon which an excise tax can be measured to create a tax liability for a procedurally lawful, enforceable assessment.
16. If a Non-Master file assessment was provided, then a copy of **Form 6335 "Statement of Tax Due, The Internal Revenue Service"** (or its successor).
17. A copy of **IRS Form 8166 "Revenue Accounting Control System Input Reconciliation Sheet."**
18. A copy of any/all lawful **Jeopardy Assessments**.
19. A copy of any/all lawful **Quick Assessments**.
20. A copy of any/all lawful **Prompt Assessments**.
21. A copy of any/all lawful **deficiency assessments**.
22. A copy of any/all lawful, procedurally proper assessments with supporting documents for each **non-tax penalty items**, such thing s as frivolous filings, etc.
23. A copy of any/all lawful, procedurally proper assessments with supporting documents for each non-tax penalty interest.

Any/all response(s) from any/all Agent(s) from the IRS shall be placed on the record on Court Case stated above.

REQUEST FOR ARTICLE III COURT

CERTIFICATE OF NECESSITY

Please accept this Notice and Demand as I **respectfully request** by me, **Dorothea J. Joling©**, sui-juris, alleged Citizen of **Oregon**, State, (**IPP/Title 18 USC §112**) expressly not a citizen of the United States ("federal citizen"), and Relator in the above entitled matter (hereinafter "Relator") to requesting to you Chief Justice of the United States a **Certificate of Necessity** that you can **designate and assign temporarily a competent and qualified judge** from the **Court of International Trade** to perform judicial duties in the honorable district court of the United States (DCUS). (See 28 U.S.C. 293, 296, 297, 461(b); also, **Evans v. Gore**, 253 U.S. 245 (1920)). The authority in **Evans** is particularly poignant **United States District Judges in America** are appointed to serve in either an **Article I** or in an **Article IV** capacity at the present time. In this capacity, said Judges do not enjoy the **explicit immunity**, which is found in Article III, Sec 1 ("3:1").

Since to this day, it is not clear of what this Cause is as requested, "Admiralty" nor less the civil cause that was changed, I must ask you as I have asked the others, what are we under, because no one wants to speak nor in written form of **what and where** we are at this present time. This Relator still would like the requested "Admiralty," but if you decided that the change was a legal mode, this relator wishes to and as requested if we're playing the civil arena, **my request to carry on litigating this cause is still in an Article III Court of competent jurisdiction.**

In particular, for this case to move forward, this honorable court must be seated with a **competent and qualified judge who is not subject to any on-duty executive or legislative influence whatsoever.**

This means, among other things, that an Article III judge must be designated and temporarily appointed to preside over ALL PROCEEDINGS in this Instant Cause, who IS NOT A "TAXPAYER" and whose integrity and independence from all other governments and all other government branches are "unassailable" and beyond question.

Relator hereby objects **strenuously** to the existence of any contract, either verbal or written, either expressed or implied in fact, between any currently seated United States District Judge, or **any controlling interests**, on grounds of conflicts of interest. This Relator is guaranteed the fundamental right to an independent and unbiased judiciary. (See Evans v. Gore supra) The existence of a contract between the **presiding judge and any other branch of federal government, or any of its agencies, assigns, or instrumentalities, is evidence of a conflict of interest and proof of a dependent and biased judiciary.** (Also see Lord vs. Kelly, 240 F. Supp 167, 169, (1965) as well again in Evans vs. Gore.)

Relators NOTICE AND DEMAND, as made herein, now comes properly before you:

(1) Chief Justice, d/b/a: **Michael J. McShane** to prepare a **Certificate of Necessity** and that you, **Michael J. McShane**, Chief Justice designate and assign temporarily a competent and qualified judge from the Article III Court of International Trade to perform Judicial duties.

(2) to file said Certificate in the official court record of the instant case: and

(3) to serve said certificate on all interested parties.

ISSUES AND RELIEF STATED BY PETITIONER

Petitioner never received Notice of intent for the said 1040; Years 1994 to 2023 as well as an itemized RBA [Restitution Based Assessment]. This alone would permit petitioner to invoke Court's jurisdiction. This Letter of Notice to intent to seize (levy) shall be null and void NOT ONLY FOR JURISDICTIONAL ISSUES, but noncompliance of the above requested being put on the record.

Respectfully Submitted

A handwritten signature in black ink, reading "Dorothea J. Joling". The signature is written in a cursive, flowing style.

Dorothea J. Joling©

CERTIFICATE OF SERVICE

I, **Dorothea J. Joling**®, have served the foregoing document upon the U.S.D.C. Eugene Division and the following parties via USPS Certified Mail on or about this 16th day of April 2024 as follows:

U.S.D.C. Eugene Division

ATTN: Clerk (x3) copies

405 E 8th Ave # 2100

Eugene, Oregon [97401]

Certified Mail No: 9589 0710 5270 0435 6941 92

IRS AGENT

D/B/A: IRS Agent John Does 1-100

Attn: Internal Revenue Service

Fresno, California [93888-0010]

Certified Mail No: 9589 0710 5270 0435 6942 08

DEPUTY ASSISTANT ATTORNEY GENERAL

D/B/A: DAVID A HUBBERT

c/o: U.S. Department of Justice

950 Pennsylvania Avenue, NW

Washington, DC 20530

Certified Mail No: 9589 0710 5270 0435 6942 15

On this 16th day of April, 2024.

Dorothea J. Joling

Dorothea J. Joling